

How To File Excise Tax Reports: Wholesaler's Permit (W) and General Class B Wholesaler's Permit (X)

This document will provide guidance for submitting an excise tax report for the Wholesaler's Permit (W) and General Class B Wholesaler's Permit (X). Each permit holder must submit information known as "schedules." W and X permit holders must submit Schedule 2.

Schedule 2 reports incoming alcohol (product received) and exemptions, such as alcohol exported out of the state or destructions.

Businesses required to file excise tax reports must file their reports between the 1st and 15th of the month, covering activity in the previous month. Because of this, you will typically be selecting the previous month as the reporting period.

There are two ways to submit the information:

- **File upload** allows you to upload spreadsheets (CSV files). You will download the template file, enter information in the provided fields and upload the completed spreadsheet.
- **Online filing** allows you to manually enter each piece of information through an online form.

Business that filed paper excise tax or direct shippers reports after Oct. 1, 2021:

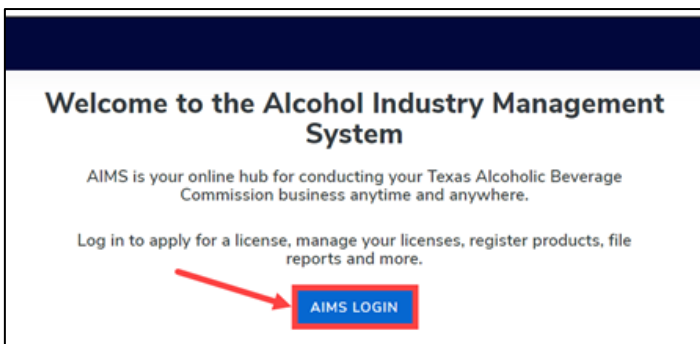
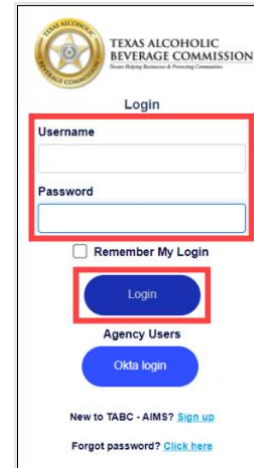
- **If AIMS indicates you must submit information that you previously submitted in paper reports:** Email excise.tax@tabc.texas.gov and include the following information:
 - License or permit number and trade name associated with the report you are filing.
 - An attachment of your submitted excise tax report.
 - The reporting period of the last report you filed on paper.

You are receiving this message because TABC staff must manually enter paper reports before the numbers appear in AIMS. The previous report must be entered before you can complete the next report in AIMS. By sending an email, staff can let you know when your paper report has been input into AIMS, so you can file your report online.

- **If AIMS does not prompt you to enter information for previous months:** Follow the instructions online to complete your report. TABC has entered your previous paper reports into AIMS, and you can begin filing online.

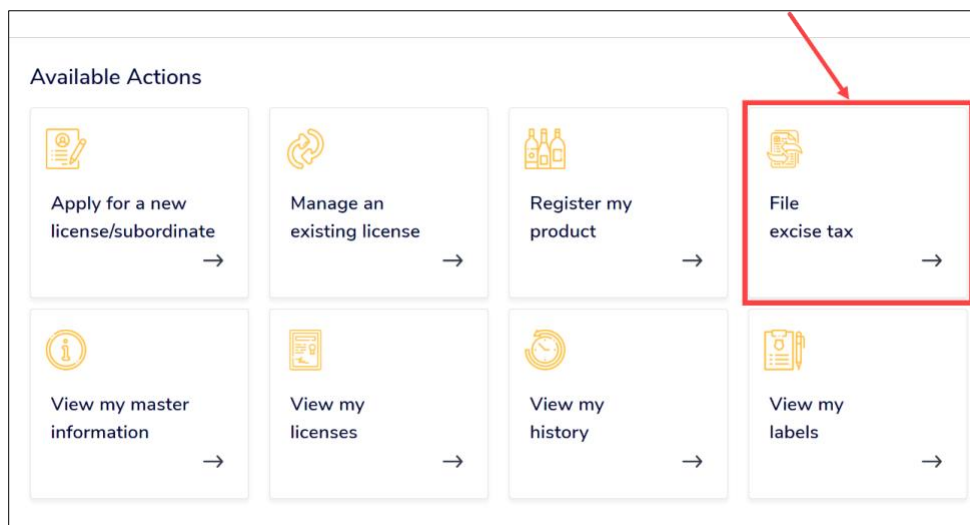
1. Log in to AIMS:

- Enter tabc.texas.gov/aims in Google Chrome or Microsoft Edge on your device.
- Click **Visit AIMS**.
- Click **AIMS LOGIN** when you're on the AIMS landing page.
- Enter **Username** and **Password**. Click the **Login** button.

2. If you have several business entities, click the business entity you want to access. The AIMS dashboard for that business entity will appear.

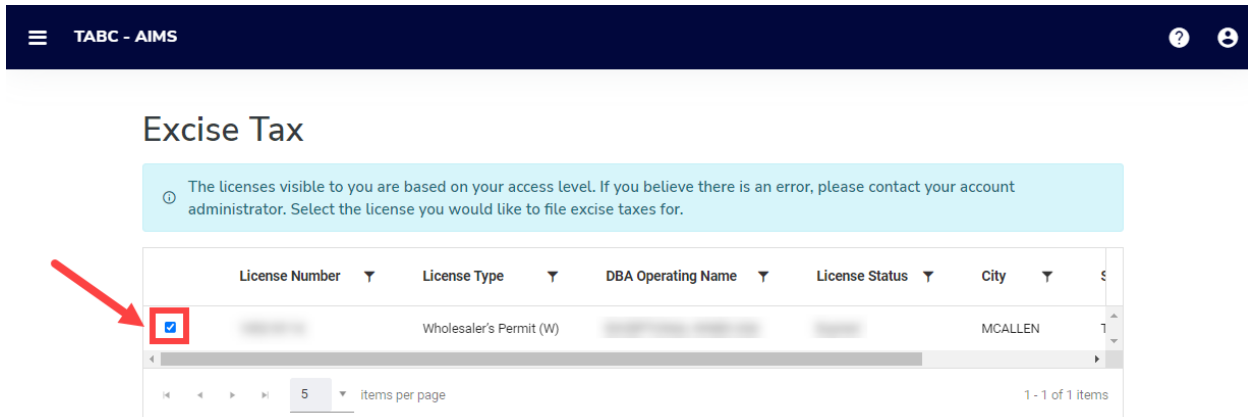
Click the **File excise tax** button.



i If you have **no records to add**, use **OPTION 2: ONLINE FILING** and refer to the [How To File an Excise Tax Zero Shipment Report \(BB, BC, BW, BP, D, G, W, X and DS\) User Guide](#).

OPTION 1: FILE UPLOAD

3. Select the **checkbox** next to the license for which you need to submit excise taxes.



Excise Tax

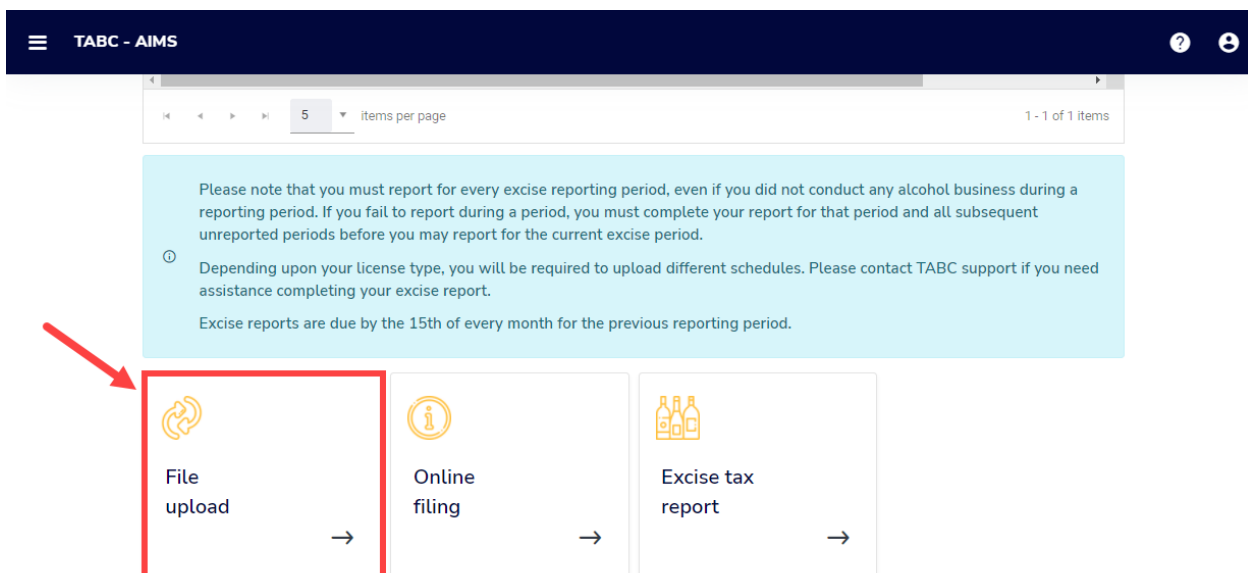
The licenses visible to you are based on your access level. If you believe there is an error, please contact your account administrator. Select the license you would like to file excise taxes for.

License Number	License Type	DBA Operating Name	License Status	City	
	Wholesaler's Permit (W)			MCALLEN	<input checked="" type="checkbox"/>

5 items per page 1 - 1 of 1 items

4. Scroll down.


Click the **File upload** button.



Please note that you must report for every excise reporting period, even if you did not conduct any alcohol business during a reporting period. If you fail to report during a period, you must complete your report for that period and all subsequent unreported periods before you may report for the current excise period.


Depending upon your license type, you will be required to upload different schedules. Please contact TABC support if you need assistance completing your excise report.

Excise reports are due by the 15th of every month for the previous reporting period.




File upload

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Online filing

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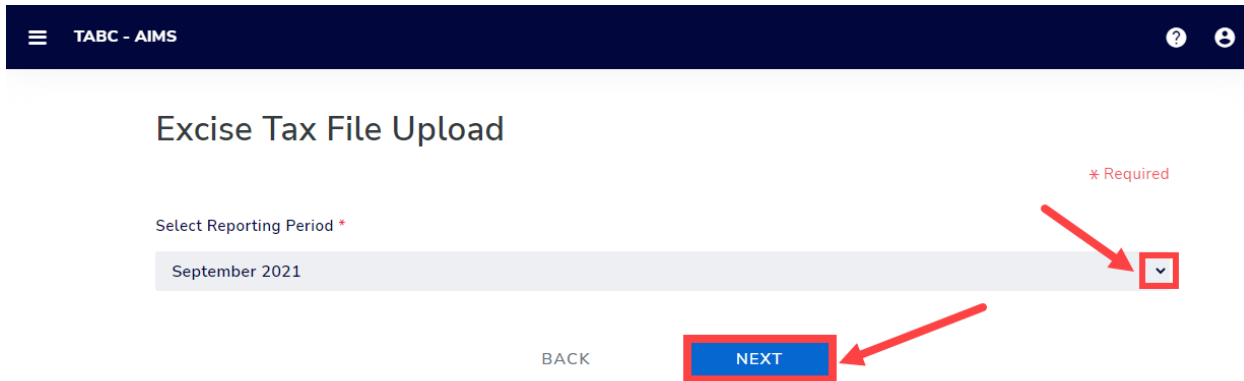


Excise tax report

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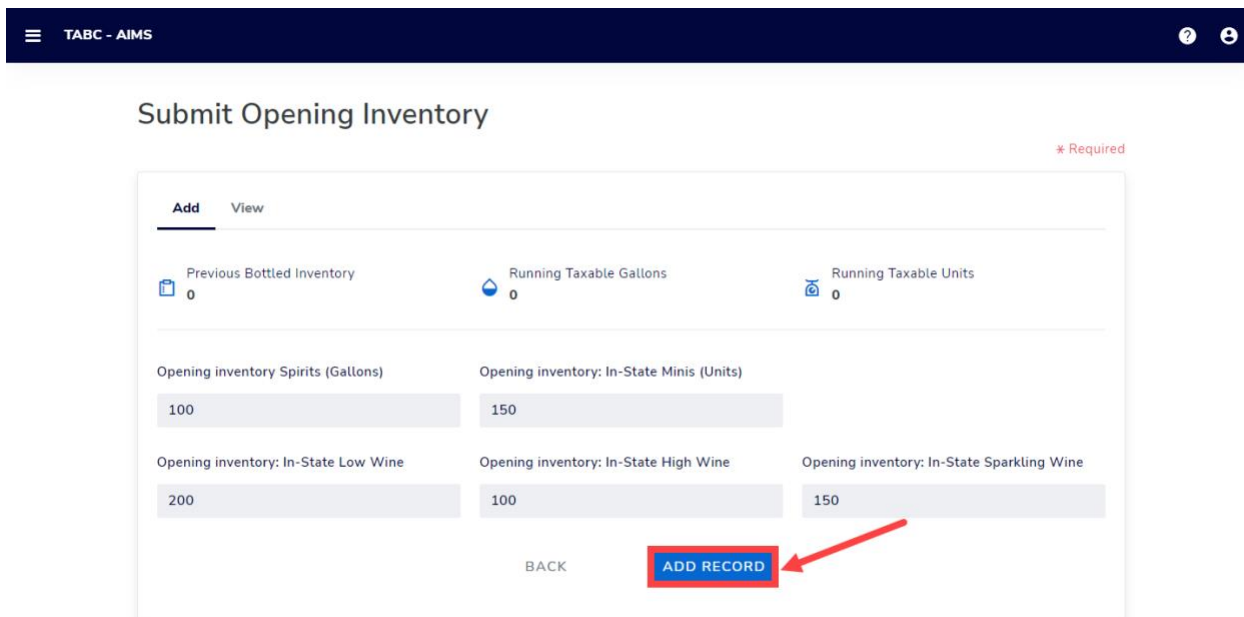
5. **Select Reporting Period** from the dropdown list. You will typically be selecting the previous month as the reporting period.

Click the **Next** button.



6. If this is your first time submitting an excise tax report in AIMS, you'll need to enter an opening inventory. If this is not your first time submitting, skip to **Step 9**. The opening inventory is the total closing inventory from the previous reporting period. For more information, [view this document outlining important information for entering opening inventory in October 2021 for September reports](#). Enter opening inventory for each beverage category and click the **Add Record** button.

***Note:** You won't have to enter **Opening Inventory** amounts for subsequent report filings.

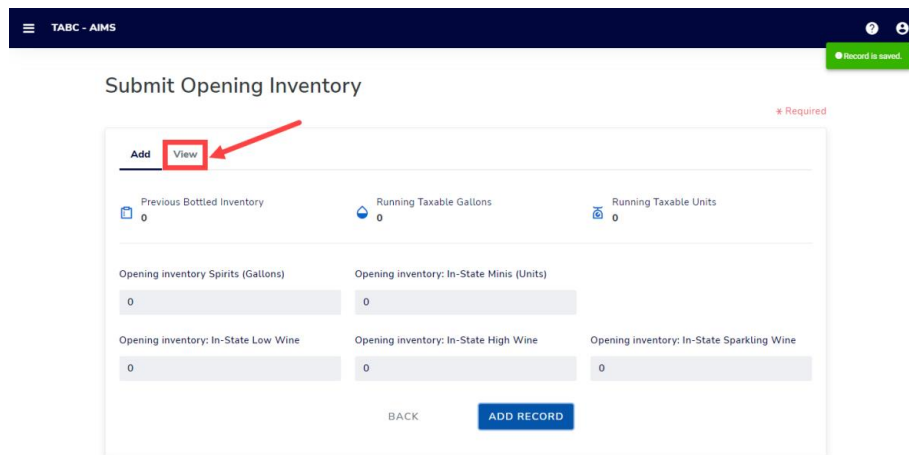


Alcohol Types and Descriptions Provided for Reference

Alcohol Type	Description
SPIRITS	Distilled Spirits (Gallons) - applies to Permit (W) only
UNITS	Distilled Spirits (Units) - applies to Permit (W) only
TXLW	Texas Low Wine – 14% ABV and lower (Gallons)
TXHW	Texas High Wine – more than 14% ABV (Gallons)
TXSW	Texas Sparkling Wine (Gallons)

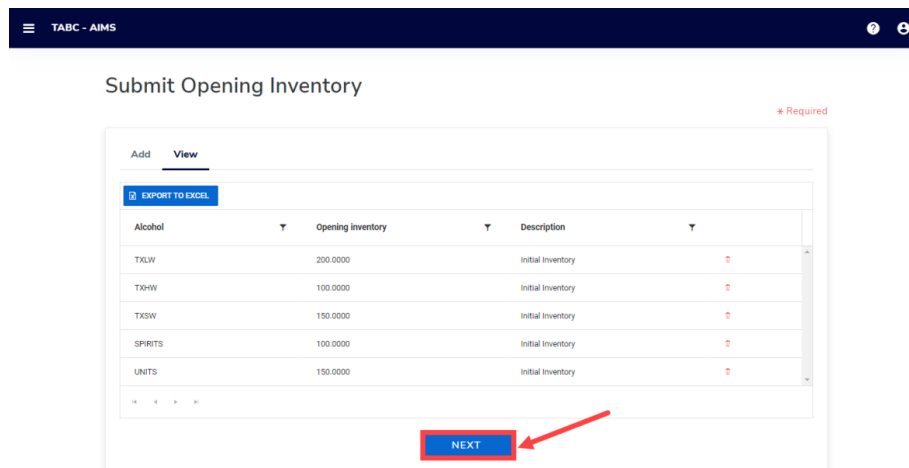
7. A green box will appear in the upper-right corner saying the record is saved.

Click **View**.



8. Check that the entries are correct.

Click the **Next** button.



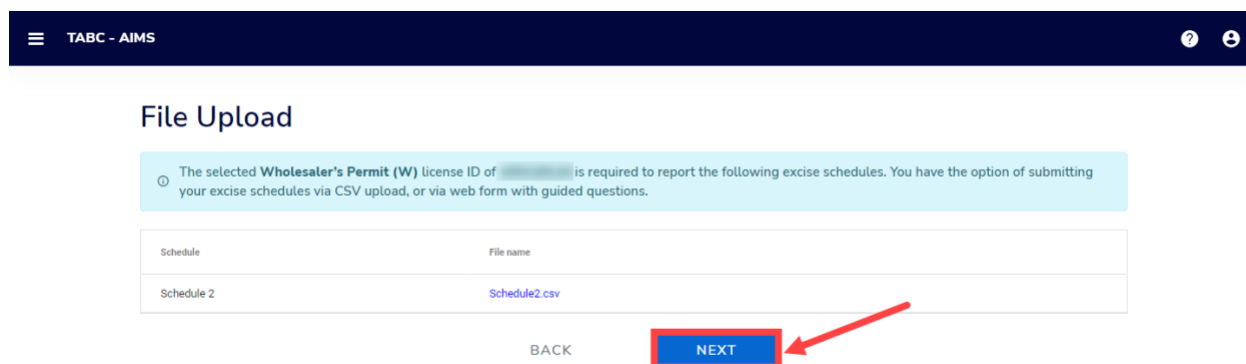
9. Download all the required schedules for your license or permit.

The files on this page are templates you will use to enter the necessary information. Click each file name to download the file onto your computer. AIMS will automatically display which schedules are required based on the license or permit type.

Do not change the file type or column headings when you save each file (i.e., keep them as a .CSV file).

Important Note: You will need to ensure Alcohol Type, Transaction Type and Sale Type entries match the text field format provided in this document. If the information is not entered in the exact format listed below, you'll receive an error and won't be allowed to proceed with your submission. Data entry will be based on your license or permit type.

Once you've downloaded the files, click the **Next** button.



File Upload

The selected Wholesaler's Permit (W) license ID of [redacted] is required to report the following excise schedules. You have the option of submitting your excise schedules via CSV upload, or via web form with guided questions.

Schedule	File name
Schedule 2	Schedule2.csv

BACK NEXT

10. Complete all the required schedules for your license or permit. See detailed instructions for each schedule.

Be sure you do not change the file format and maintain the .CSV file type.

Schedule 2

Schedule 2 requires the following fields:

	A	B	C	D	E	F	
1	Permit	TransactionType	Invoice Date	Invoice Date	AlcoholType	GallonsQuantity	
2							

How To Complete

Fill in each cell with the information as outlined.

Permit (Column A): Before completing Column A, choose which transaction type you are recording for Column B (see below). The Permit field (Column A) is only required for Incoming, Wineries, or Wholesalers transaction types. If you are recording INCOMING as the Transaction Type (because the W or X permit holder received alcohol), WINERIES Transaction Type (because you are recording sales to a Texas winery), or WHOLESALERS Transaction Type (because you are recording sales to another wholesaler), then fill in the appropriate license or permit number:

- For transaction type WINERIES or WHOLESALERS, enter the AIMS license or permit number for the receiving permittee. Enter only the numbers and do not include any leading letters.
- For transaction type INCOMING, enter the AIMS license or permit number of the supplying permittee. Enter only the numbers, do not include any leading letters.

If you chose a Transaction Type other than INCOMING or DISTRIBUTORS, leave the Permit field (Column A) blank for that row.

Need help looking up a new AIMS license number? There are three ways to find it:

- [AIMS License Search](#)
- [TABC Licenses lookup table](#)
- [Public Inquiry](#)

TransactionType (Column B): Enter received alcohol (INCOMING) or record exemptions, if applicable.

Transaction Type	Description
INCOMING	Alcohol received
CARRIER	Carrier claim
DESTRUCTIONS	Approved TABC destruction amount
EXPORTS	Out-of-state exports
LAB	Inventory used for lab use purposes
WHOLESALERS	Sales to wholesalers (applies only for G, D, W and X permittees)
MILITARY	Sales to military instillations
OTHER	You must receive TABC approval for this exemption type. Contact the TABC Excise Tax team for questions at excisetax@tabc.texas.gov .
SACRAMENTAL	Sales made for sacramental purposes
WINERIES	Sales to wineries

Invoice Date (Column C): Enter in the format M/D/YYYY, M/DD/YYYY, MM/D/YYYY or MM/DD/YYYY.

Invoice Number (Column D): Enter invoice number (no specified format).

***NOTE:** Column D may be incorrectly titled Invoice Date in the spreadsheet template. **Do not** enter the invoice date in this column or change the name of the column heading. **Only enter Invoice Number** into Column D.

AlcoholType (Column E): Choose the correct alcohol type from the table below and enter it exactly how it appears.

Alcohol Type	Description
SPIRITS	Distilled Spirits (Gallons) - applies to Permit (W) only
UNITS	Distilled Spirits (Units) - applies to Permit (W) only
TXLW	Texas Low Wine – 14% ABV and lower (Gallons)
TXHW	Texas High Wine – more than 14% ABV (Gallons)
TXSW	Texas Sparkling Wine (Gallons)

GallonsQuantity (Column F): Gallon amounts cannot exceed four (4) decimal places to the right. You must use decimals when entering units and not fractions.

Correct	Incorrect
101.3333	101 1/3

Example

If a Texas winery sold 1000.5 gallons of Texas high wine to another Texas winery with permit number 111111111 on Sept. 2, 2021, documented in invoice #123456, that would be entered as follows:

	A	B	C	D	E	F
1	Permit	TransactionType	Invoice Date	Invoice Date	AlcoholType	GallonsQuantity
2	1111111	WINERIES	9/2/2021	123456	TXHW	1000.5

11. **Upload Schedule 2.** Click **Choose File** and find the completed file on your computer.

Click the **CSV Excise Report File Upload** button.

Note: AIMS will review each of your files for errors. If errors are found, they will populate at the bottom of the page. You will have to correct the identified errors and reupload the schedule before you can go to the next screen.

If entries are correct, you will be directed to the next schedule. If errors are found, correct them and re-upload.



Upload Schedule2

* Required

Previous bottled inventory Texas High Wine
100

Previous bottled inventory Texas Low Wine
200

Previous bottled inventory Texas Sparkling Wine
150

Previous bottled inventory Spirits (Minis Units)
150

Running taxable gallons
550

Running taxable units
150

File upload*

Choose File Schedule2.csv

CSV EXCISE REPORT FILE UPLOAD

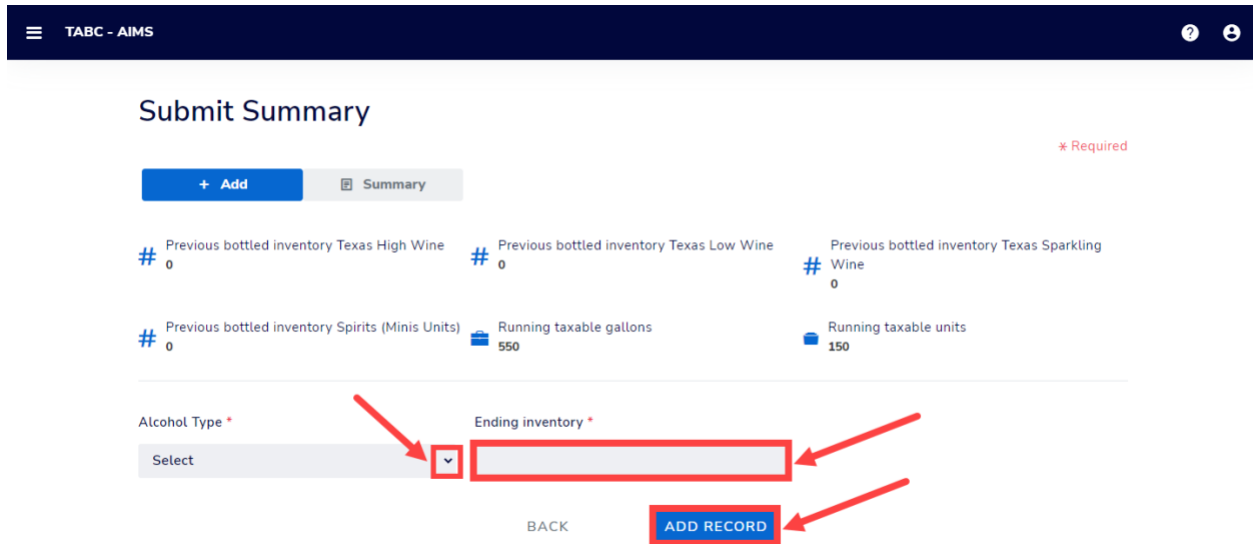
12. Submit Summary

Select the **Alcohol Type** from the dropdown list.

Enter **Ending Inventory**.

Click **Add Record**.

Repeat this step for each alcohol type you sell.



Submit Summary

* Required

+ Add Summary

Previous bottled inventory Texas High Wine 0 # Previous bottled inventory Texas Low Wine 0 # Previous bottled inventory Texas Sparkling Wine 0

Previous bottled inventory Spirits (Minis Units) 0 Running taxable gallons 550 Running taxable units 150

Alcohol Type * Ending inventory *

Select

BACK ADD RECORD

Alcohol Types and Descriptions Provided for Reference

Alcohol Type	Description
SPIRITS	Distilled Spirits (Gallons) - applies to Permit (W) only
UNITS	Distilled Spirits (Units) - applies to Permit (W) only
TXLW	Texas Low Wine – 14% ABV and lower (Gallons)
TXHW	Texas High Wine – more than 14% ABV (Gallons)
TXSW	Texas Sparkling Wine (Gallons)

13. When complete, click **Summary**.

TABC - AIMS

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Submit Summary

* Required

+ Add

Summary

Previous bottled inventory Texas High Wine
0

Previous bottled inventory Texas Low Wine
0

Previous bottled inventory Texas Sparkling Wine
0

Previous bottled inventory Spirits (Minis Units)
0

Running taxable gallons
550

Running taxable units
150

Alcohol Type *

Ending inventory *

Select

BACK

ADD RECORD

14. Check that the information is correct.

Click the **Next** button.

TABC - AIMS

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Submit Summary

* Required

+ Add

Summary

EXPORT TO EXCEL

Alcohol	Ending inventory	
TXHW	300.0000	
TXLW	250.0000	
TXSW	250.0000	

12

13

14

15


NEXT

15. Review the Attestation and click the **Submit** button.

Attestation

☒ By submitting this report, you are representing to the Commission that you are legally authorized to do so on behalf of the entity/business listed as the permittee. Furthermore, you are affirming that all the information and facts stated in the report, or in any written instrument relating to or supplementing the report, are true, correct, and not misleading. A false or misleading statement may result in cancellation or suspension of the license or permit.

BACK
SUBMIT



16. The payment screen will appear with the charges. Scroll down.

If you have the W Permit and submit payment through TEXNET, [view the How To Submit a TEXNET Payment User Guide](#).

Choose **Payment Type** from the dropdown list.

Select the **checkbox** to agree to the attestation.


Click the **Pay Now** button to be taken to Texas.gov for payment.

Texas Low Wine(TXLW)		0.204	\$1.02
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Grand Total:	\$148.67
Agency Fee:	\$148.67
2% Discount:	\$0.00
Credit:	\$0.00
Total Costs*:	\$148.67

Choose Payment Type *


Select ▼



*This service is provided by Texas.gov, the official website of Texas. The price of this service includes funds that support the ongoing operations and enhancements of Texas.gov, which is provided by a third party in partnership with the State.

☒ By selecting this checkbox, I swear that I have voluntarily executed this report.

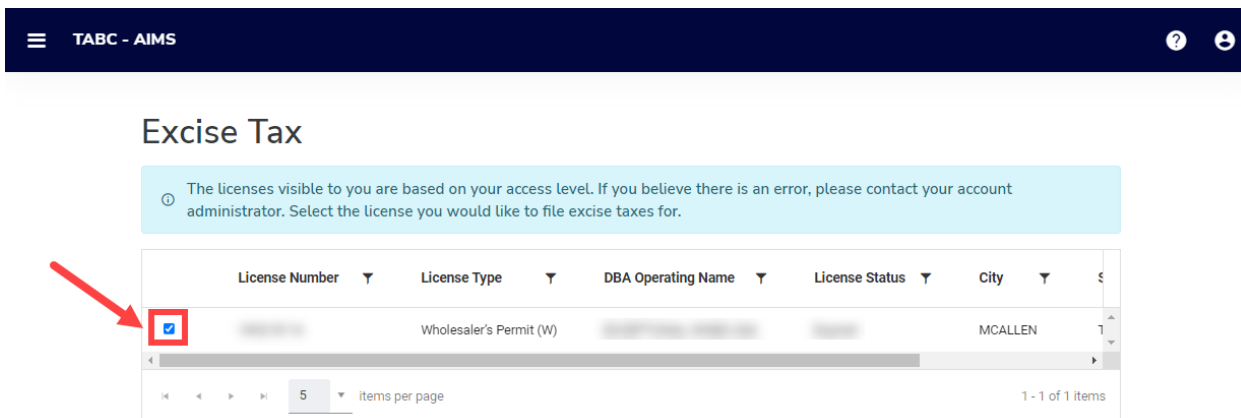
BACK
PAY NOW



OPTION 2: ONLINE FILING

Complete steps 1-2 above.

3. Select the **checkbox** next to the license for which you need to submit excise taxes.



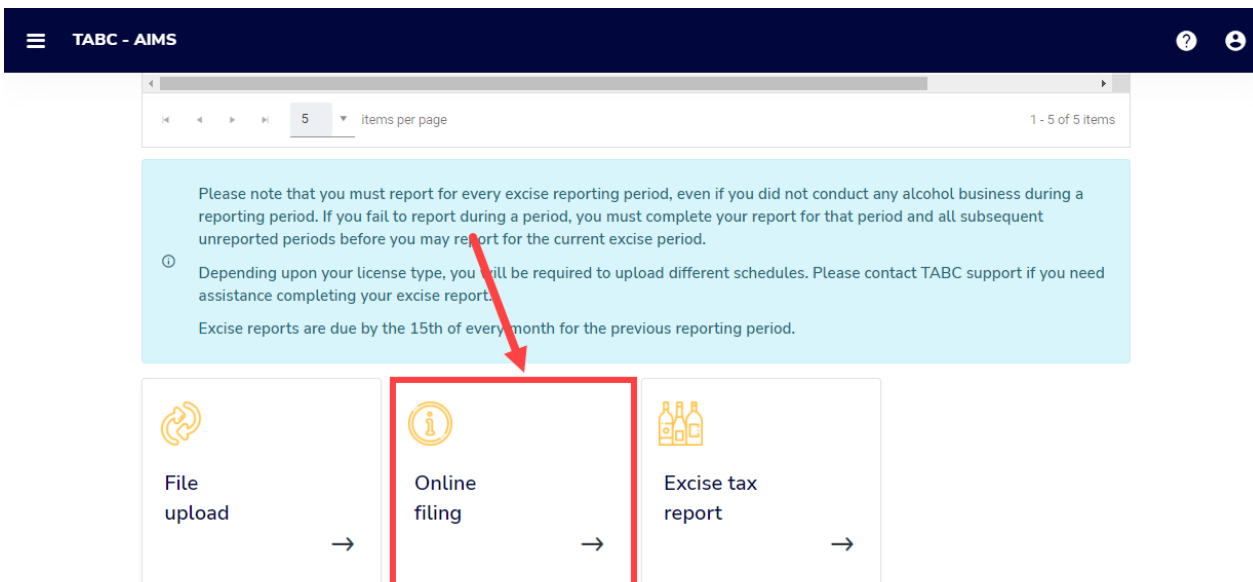
Excise Tax

The licenses visible to you are based on your access level. If you believe there is an error, please contact your account administrator. Select the license you would like to file excise taxes for.

License Number	License Type	DBA Operating Name	License Status	City
<input checked="" type="checkbox"/>	Wholesaler's Permit (W)			MCALLEN

5 items per page 1 - 1 of 1 items

4. Click the **Online filing** button.




5 items per page 1 - 5 of 5 items

Please note that you must report for every excise reporting period, even if you did not conduct any alcohol business during a reporting period. If you fail to report during a period, you must complete your report for that period and all subsequent unreported periods before you may report for the current excise period.


Depending upon your license type, you will be required to upload different schedules. Please contact TABC support if you need assistance completing your excise report.

Excise reports are due by the 15th of every month for the previous reporting period.




File upload

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Online filing

→

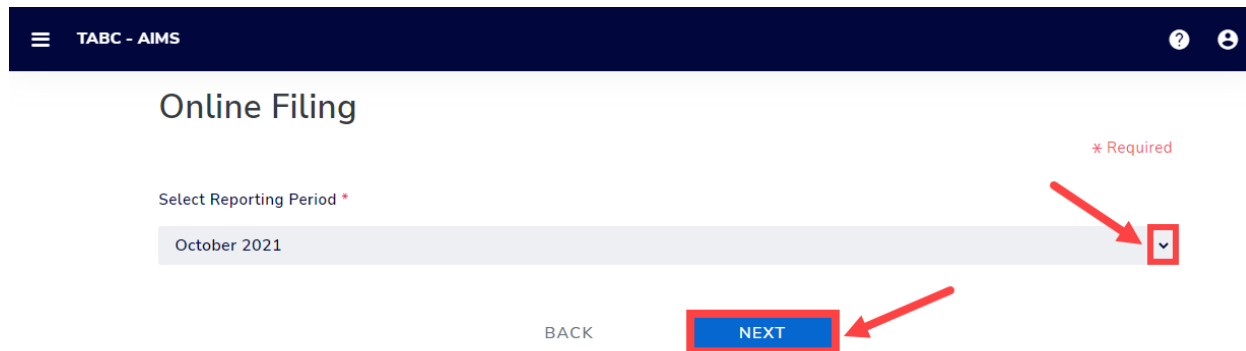


Excise tax report

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5. **Select Reporting Period** from the dropdown list. You will typically be selecting the previous month as the reporting period.

Click the **Next** button.



6. If this is your first time submitting an excise tax report in AIMS, you'll need to enter an opening inventory. If this is not your first time submitting, skip to **Step 9**. The opening inventory is the total closing inventory from the previous reporting period. For more information, [view this document outlining important information for entering opening inventory in October 2021 for September reports](#). Enter opening inventory for each beverage category and click the **Add Record** button.

If you have **no records to add**, refer to the [How To File an Excise Tax Zero Shipment Report \(BB, BC, BW, BP, D, G, W, X and DS\) User Guide](#).

Note: You will not be required to enter Opening Inventory amounts for subsequent report filings. Please double-check your figures to ensure they are correct.

When complete, click **Add Record**.

TABC - AIMS

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Submit Opening Inventory

* Required

AddView

Previous Bottled Inventory

Running Taxable Gallons

Running Taxable Units

0

0

0

Opening inventory Spirits (Gallons)

Opening inventory: In-State Minis (Units)

100

150

Opening inventory: In-State Low Wine

Opening inventory: In-State High Wine

Opening inventory: In-State Sparkling Wine

200

100

150

BACK

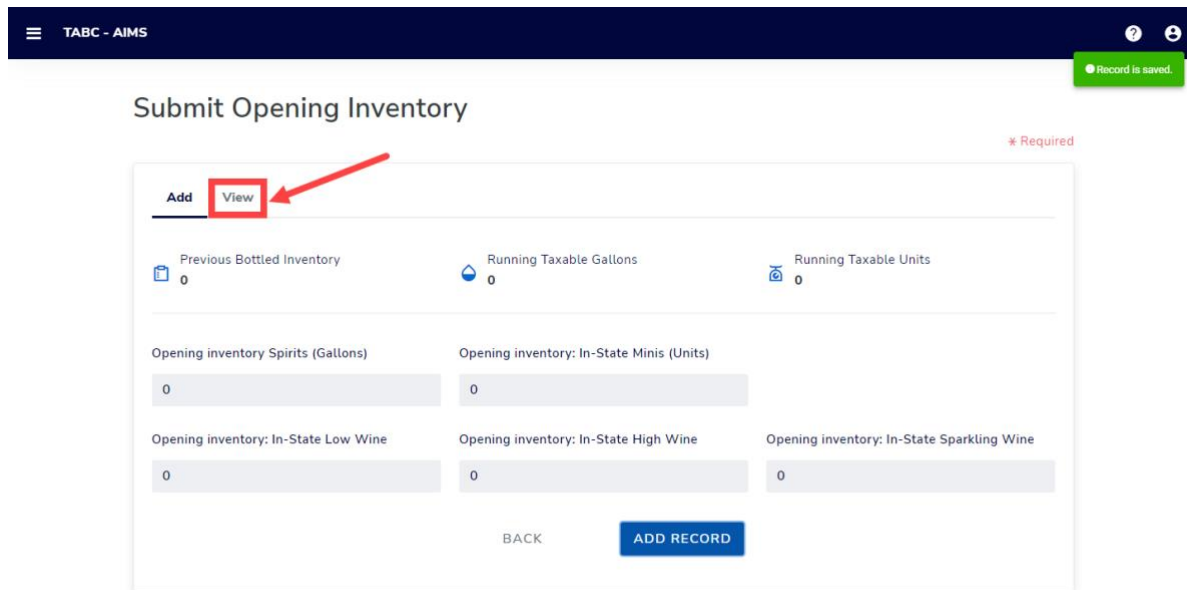
ADD RECORD

Alcohol Types and Descriptions Provided for Reference

Alcohol Type	Description
SPIRITS	Distilled Spirits (Gallons) - applies to Permit (W) only
UNITS	Distilled Spirits (Units) - applies to Permit (W) only
TXLW	Texas Low Wine – 14% ABV and lower (Gallons)
TXHW	Texas High Wine – more than 14% ABV (Gallons)
TXSW	Texas Sparkling Wine (Gallons)

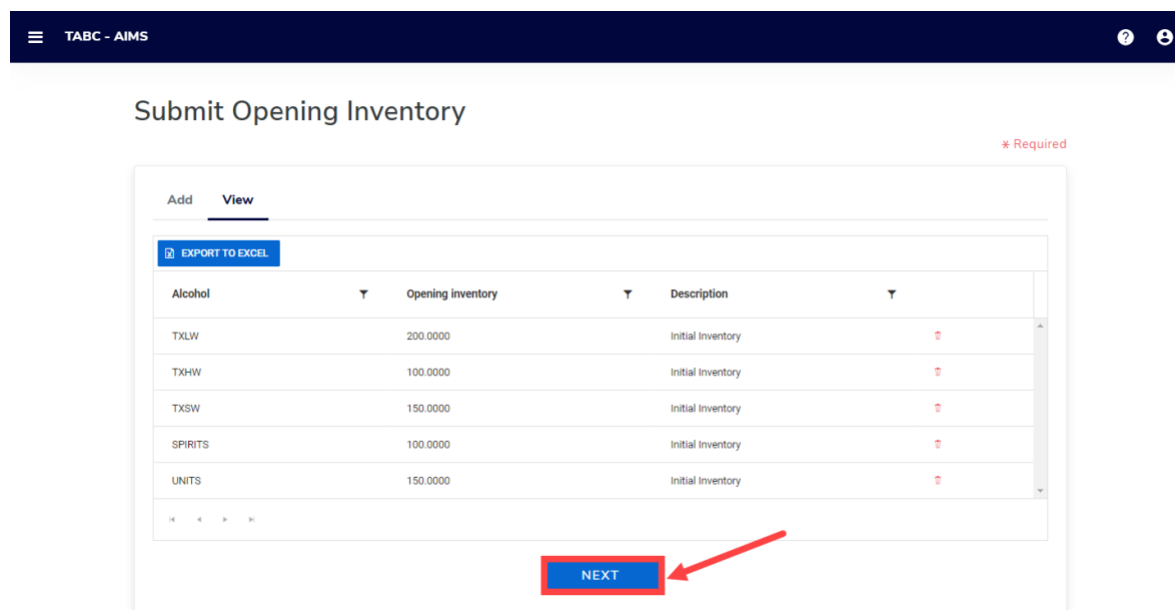
7. A green box will appear in the upper-right corner saying the record is saved.

Click **View**.



8. Check that the entries are correct.

Click the **Next** button.



AIMS will automatically display which schedules are required based on the license or permit type.

9. Submit Schedule 2

≡ TABC - AIMS
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Submit Schedule2

Add
View

* Required

Previous bottled inventory Texas High Wine
100

Previous bottled inventory Texas Low Wine
200

Previous bottled inventory Texas Sparkling Wine
150

Previous bottled inventory Spirits (Minis Units)
150

Running taxable gallons
550

Running taxable units
150

Incoming alcohol / exemption *

Incoming
▼

Invoice number *

Invoice date *

09/01/2021
📅

Alcohol Type *

Select
▼

Permit *

BACK
ADD RECORD

Select **Incoming Alcohol/Exemption** from the drop down: Report received alcohol (INCOMING) or record exemptions, if applicable. Select the option that applies.

Transaction Type	Description
INCOMING	Alcohol received
CARRIER	Carrier claim
DESTRUCTIONS	Approved TABC destruction amount
EXPORTS	Out of state exports
INDUSTRIAL	Sales for industrial purposes
WHOLESALERS	Sales to wholesalers
MILITARY	Sales to military instillations
OTHER	You must receive TABC approval for exemption type. Contact our Excise Tax Team if you have any questions.
SACRAMENTAL	Sales made for sacramental purposes
WINERIES	Sales to wineries

Enter **Invoice Number**.

Enter **Invoice Date**.

Select **Alcohol Type** from the dropdown. Choose the correct alcohol type from the Alcohol Type options. Review the list below for descriptions.

Alcohol Type	Description
SPIRITS	Distilled Spirits (Gallons) - applies to Permit (W) only
UNITS	Distilled Spirits (Units) - applies to Permit (W) only
TXLW	Texas Low Wine – 14% ABV and lower (Gallons)
TXHW	Texas High Wine – more than 14% ABV (Gallons)
TXSW	Texas Sparkling Wine (Gallons)

Enter **Quantity**: Gallon amounts cannot exceed four (4) decimal places to the right. You must enter units using decimals and not fractions.

Correct	Incorrect
101.3333	101 1/3

Enter **Permit**. The permit field is only required for Incoming, Wineries, Wholesalers or Distributors transaction types (see below for descriptions of each transaction type).

- For transaction type WINERIES and WHOLESALERS, enter the AIMS license or permit number for the receiving permittee. Enter only the numbers and do not include any leading letters.
- For transaction type INCOMING, enter the AIMS license or permit number of the supplying permittee. Enter only the numbers, do not include any leading letters.

Need help looking up a new AIMS license number? There are three ways to find it:

- [AIMS License Search](#)
- [TABC Licenses lookup table](#)
- [Public Inquiry](#)

Click the **Add Record** button when complete. Complete the form for each alcohol type you sell.

TABC - AIMS

Submit Schedule2

Add View

#

Previous bottled inventory Texas High Wine

100

#

Previous bottled inventory Texas Low Wine

200

#

Previous bottled inventory Texas Sparkling Wine

150

#

Previous bottled inventory Spirits (Minis Units)

150

Running taxable gallons

550

Running taxable units

150

Incoming alcohol / exemption *

Invoice number *

Invoice date *

Exports

635961

09/01/2021

Alcohol Type *

Quantity *

TXHW

50

BACK

ADD RECORD

Once all alcohol types have been entered, click **View**.

TABC - AIMS

Submit Schedule2

Add View

#

Previous bottled inventory Texas High Wine

100

#

Previous bottled inventory Texas Low Wine

200

#

Previous bottled inventory Texas Sparkling Wine

150

#

Previous bottled inventory Spirits (Minis Units)

150

Running taxable gallons

500

Running taxable units

150

Incoming alcohol / exemption *

Invoice number *

Invoice date *

Incoming

09/01/2021

Alcohol Type *

Quantity *

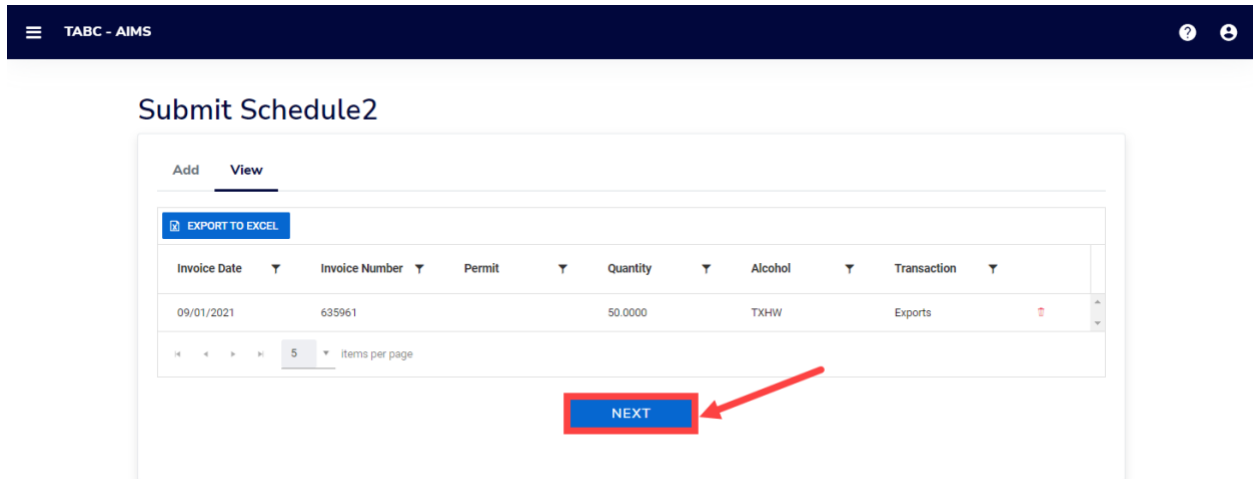
Select

BACK

ADD RECORD

Check that the information is correct.

Click **Next** button.



Invoice Date	Invoice Number	Permit	Quantity	Alcohol	Transaction
09/01/2021	635961		50.0000	TXHW	Exports

5 items per page

NEXT

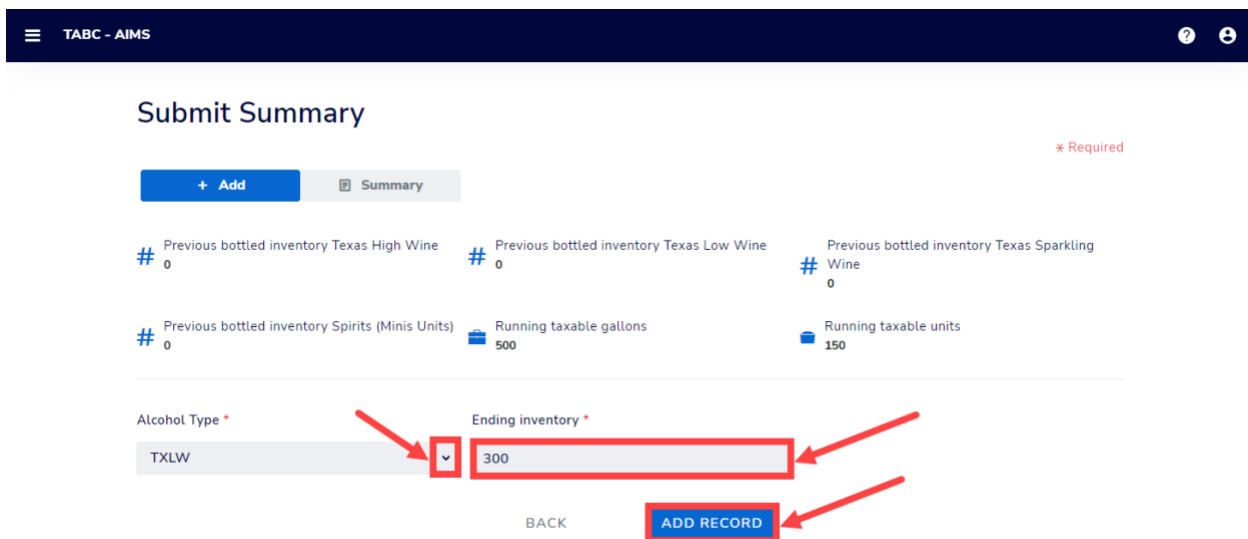
10. Submit Summary

Select the **Alcohol Type** from the dropdown list.

Enter **Ending Inventory**.

Click **Add Record**.

Repeat this step for each alcohol type you sell.



Submit Summary

+ Add **Summary**

Previous bottled inventory Texas High Wine 0

Previous bottled inventory Texas Low Wine 0

Previous bottled inventory Texas Sparkling Wine 0

Previous bottled inventory Spirits (Minis Units) 0

Running taxable gallons 500

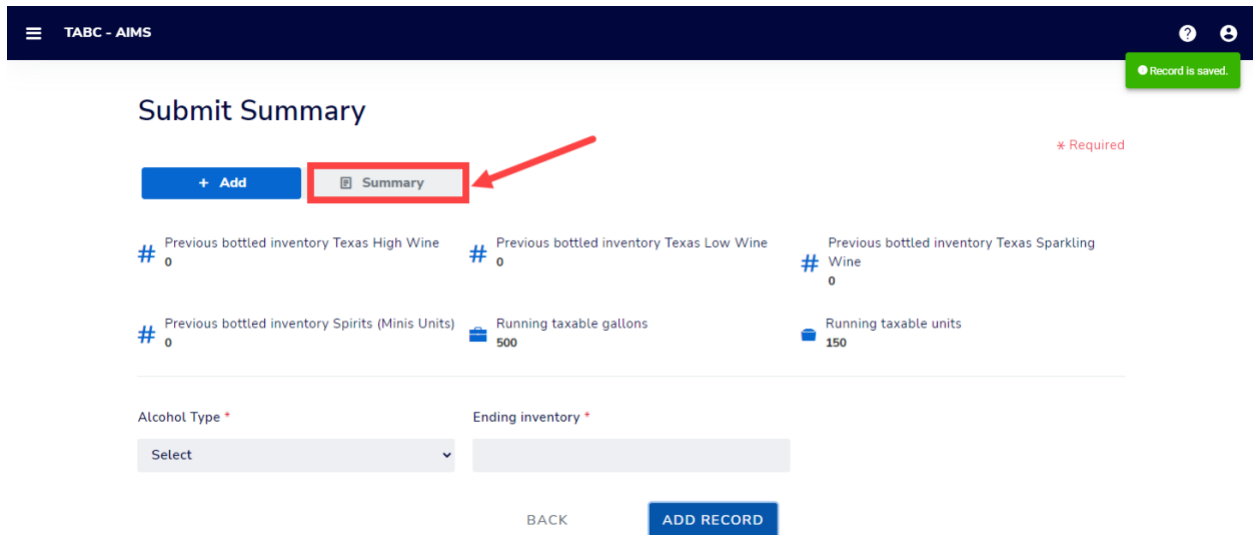
Running taxable units 150

Alcohol Type * TXLW

Ending inventory * 300

BACK **ADD RECORD**

11. When complete, click **Summary**.



Submit Summary

+ Add **Summary**

Previous bottled inventory Texas High Wine 0 # Previous bottled inventory Texas Low Wine 0 # Previous bottled inventory Texas Sparkling Wine 0

Previous bottled inventory Spirits (Minis Units) 0 Running taxable gallons 500 Running taxable units 150

Alcohol Type * Ending inventory *

Select

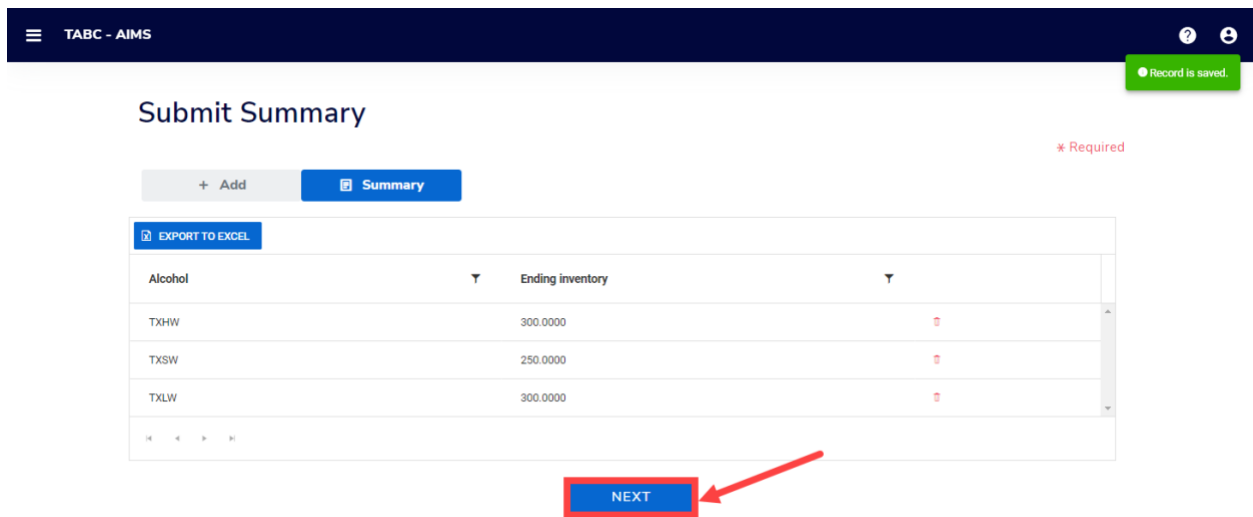
BACK ADD RECORD

* Required

Record is saved.

12. Check that the information is correct.

Click the **Next** button.



Submit Summary

+ Add **Summary**

EXPORT TO EXCEL

Alcohol	Ending inventory
TXHW	300.0000
TXSW	250.0000
TXLW	300.0000

16 4 3 11

NEXT

* Required

Record is saved.

13. Review the Attestation and click the **Submit** button.

Attestation

☒ By submitting this report, you are representing to the Commission that you are legally authorized to do so on behalf of the entity/business listed as the permittee. Furthermore, you are affirming that all the information and facts stated in the report, or in any written instrument relating to or supplementing the report, are true, correct, and not misleading. A false or misleading statement may result in cancellation or suspension of the license or permit.

BACK
SUBMIT

14. The payment screen will appear with the charges. Review the charges and scroll down.

If you submit payment through TEXNET, view the [How To Submit a TEXNET Payment User Guide](#).

Choose Payment Type from the dropdown list.

Select the **checkbox** to agree to the attestation.

Click the **Pay Now** button to be taken to Texas.gov for payment.

Texas Low Wine(TXLW)
0.204
\$1.02

Grand Total:	\$148.67
Agency Fee:	\$148.67
2% Discount:	\$0.00
Credit:	\$0.00
Total Costs*:	\$148.67

Choose Payment Type *

Select ▼

*This service is provided by Texas.gov, the official website of Texas. The price of this service includes funds that support the ongoing operations and enhancements of Texas.gov, which is provided by a third party in partnership with the State.

☒ By selecting this checkbox, I swear that I have voluntarily executed this report.

BACK
PAY NOW